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ATTACHMENT III

Subsidies

A. Preferential Loans and Interest Rates

1. Policy Loans
2. Preferential Loan Programs in the West Development Region and the Northeast Region
3. Preferential Export Loans From Chinese State-Owned Banks
4. Export Seller's Credit
5. Export Buyer's Credit
6. Treasury Bond Loans
7. Export Credit Guarantees
8. Preferential Loans for State-Owned Enterprises
9. Exemptions for SOEs from Distributing Dividends
10. Loans and/or Interest Forgiveness for SOEs

B. Preferential Tax Programs

1. Income Tax Reductions for High and New Technology Enterprises
2. Tax Offsets for Research and Development Under the EIT
3. Preferential Income Tax for Enterprises in Specific Regions, Provinces, or Designated Areas
4. Forgiveness of Tax Arrears for Enterprises Located in the Old Industrial Bases of Northeast China
5. Reduction in or Exemption From Fixed Asset Investments Orientation Regulatory Tax
6. Deed Tax Exemption for SOEs Undergoing Mergers or Restructuring
7. Income Tax Credits for Domestically Owned Companies Engaging in Research and Development

C. Provision of Inputs, Services, and Land for Less than Adequate Remuneration (LTAR)

1. Provision of Land Use Rights to Tungsten Shot Producers for LTAR
2. Provision of Land to SOEs for LTAR

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3. Provision of Electricity for LTAR
4. Natural Gas for LTAR
5. Provision of International Ocean Shipping Services for LTAR
6. Provision of Iron Ore for LTAR
7. Provision of Nonferrous Metals for LTAR

D. Grant Programs

1. The State Key Technology Project Fund
2. Grants for Retiring Outdated Capacity/Industrial Restructuring
3. Grants Promoting Rationalization
4. Foreign Trade Development Grants
5. Export Assistance Grants
6. Small and Medium-Sized Enterprise (SME) Technology Innovation Fund Grants
7. Export Interest Payment Subsidies
8. Grants to Loss-Making SOEs